

Form **990**Department of the Treasury  
Internal Revenue Service**Return of Organization Exempt From Income Tax**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung  
benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-0047

**2007**Open to Public  
Inspection**A** For the 2007 calendar year, or tax year beginning

and ending

**B** Check if  
applicable

- ☒ Address  
change  
☐ Name  
change  
☐ Initial  
return  
☐ Termination  
☐ Amended  
return  
☐ Application  
pending

Please  
use IRS  
label or  
print or  
type.  
See  
Specific  
Instruc-  
tions.**C** Name of organization**ATLANTIC LEGAL FOUNDATION**

Number and street (or P.O. box if mail is not delivered to street address)

**2039 PALMER AVENUE**

City or town, state or country, and ZIP + 4

**LARCHMONT, NY 10538****D** Employer identification number**23-2022920****E** Telephone number**914-834-3322****F** Accounting method ☐ Cash ☒ Accrual  
☐ Other (specify) ▶• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts  
must attach a completed Schedule A (Form 990 or 990-EZ).**G** Website: **WWW.ATLANTICLEGAL.ORG****J** Organization type (check only one) ☒ 501(c) ( 3 ) (insert no) ☐ 4947(a)(1) or ☐ 527**K** Check here ☐ if the organization is not a 509(a)(3) supporting organization and its gross  
receipts are normally not more than \$25,000. A return is not required, but if the organization  
chooses to file a return, be sure to file a complete return.**H** and **I** are not applicable to section 527 organizations.**H(a)** Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** If "Yes," enter number of affiliates ▶ **N/A****H(c)** Are all affiliates included? **N/A** ☐ Yes ☐ No  
(If "No," attach a list.)**H(d)** Is this a separate return filed by an or-  
ganization covered by a group ruling? ☐ Yes ☒ No**I** Group Exemption Number ▶ **N/A****L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶**486,426.****M** Check ☐ if the organization is not required to attach  
Sch. B (Form 990, 990-EZ, or 990-PF).**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances**

<b>1</b> Contributions, gifts, grants, and similar amounts received:				
<b>a</b> Contributions to donor advised funds		<b>1a</b>		
<b>b</b> Direct public support (not included on line 1a)		<b>1b</b>	<b>481,222.</b>	
<b>c</b> Indirect public support (not included on line 1a)		<b>1c</b>		
<b>d</b> Government contributions (grants) (not included on line 1a)		<b>1d</b>		
<b>e</b> Total (add lines 1a through 1d) (cash \$ <b>481,222.</b> noncash \$ )		<b>1e</b>	<b>481,222.</b>	
<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)		<b>2</b>	<b>1,175.</b>	
<b>3</b> Membership dues and assessments		<b>3</b>		
<b>4</b> Interest on savings and temporary cash investments		<b>4</b>	<b>4,029.</b>	
<b>5</b> Dividends and interest from securities		<b>5</b>		
<b>6 a</b> Gross rents		<b>6a</b>		
<b>b</b> Less: rental expenses		<b>6b</b>		
<b>c</b> Net rental income or (loss). Subtract line 6b from line 6a		<b>6c</b>		
<b>7</b> Other investment income (describe )		<b>7</b>		
<b>8 a</b> Gross amount from sales of assets other than inventory		(A) Securities	(B) Other	
<b>b</b> Less: cost or other basis and sales expenses		<b>8a</b>		
<b>c</b> Gain or (loss) (attach schedule)		<b>8b</b>		
<b>d</b> Net gain or (loss). Combine line 8c, columns (A) and (B)		<b>8c</b>		
<b>8d</b>				
<b>9</b> Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>				
<b>a</b> Gross revenue (not including \$ of contributions reported on line 1b)		<b>9a</b>		
<b>b</b> Less: direct expenses other than fundraising expenses		<b>9b</b>		
<b>c</b> Net income or (loss) from special events. Subtract line 9b from line 9a		<b>9c</b>		
<b>10 a</b> Gross sales of inventory, less returns and allowances		<b>10a</b>		
<b>b</b> Less: cost of goods sold		<b>10b</b>		
<b>c</b> Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a		<b>10c</b>		
<b>11</b> Other revenue (from Part VII, line 103)		<b>11</b>		
<b>12</b> Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11		<b>12</b>	<b>486,426.</b>	
<b>13</b> Program services (from line 44, column (B))		<b>13</b>	<b>348,299.</b>	
<b>14</b> Management and general (from line 44, column (C))		<b>14</b>	<b>108,967.</b>	
<b>15</b> Fundraising (from line 44, column (D))		<b>15</b>	<b>71,887.</b>	
<b>16</b> Payments to affiliates (attach schedule)		<b>16</b>		
<b>17</b> Total expenses. Add lines 16 and 44, column (A)		<b>17</b>	<b>529,153.</b>	
<b>18</b> Excess or (deficit) for the year. Subtract line 17 from line 12		<b>18</b>	<b>-42,727.</b>	
<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))		<b>19</b>	<b>166,958.</b>	
<b>20</b> Other changes in net assets or fund balances (attach explanation)		<b>20</b>	<b>0.</b>	
<b>21</b> Net assets or fund balances at end of year. Combine lines 18, 19, and 20		<b>21</b>	<b>124,231.</b>	

723001  
12-27-07

LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

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Form 990 (2007)

10220507 756359 621960

2007.05060 ATLANTIC LEGAL FOUNDATION

621960\_1

**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
<b>22a</b> Grants paid from donor advised funds (attach schedule) (cash \$ <u>0</u> • noncash \$ <u>0</u> .) If this amount includes foreign grants, check here <input type="checkbox"/>				
<b>22b</b> Other grants and allocations (attach schedule) (cash \$ <u>0</u> • noncash \$ <u>0</u> .) If this amount includes foreign grants, check here <input type="checkbox"/>				
<b>23</b> Specific assistance to individuals (attach schedule)				
<b>24</b> Benefits paid to or for members (attach schedule)				
<b>25a</b> Compensation of current officers, directors, key employees, etc. listed in Part V-A	299,071.	224,304.	35,890.	38,877.
<b>b</b> Compensation of former officers, directors, key employees, etc. listed in Part V-B	0.	0.	0.	0.
<b>c</b> Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>26</b> Salaries and wages of employees not included on lines 25a, b, and c	39,212.	29,408.	4,704.	5,100.
<b>27</b> Pension plan contributions not included on lines 25a, b, and c				
<b>28</b> Employee benefits not included on lines 25a - 27	354.	266.	42.	46.
<b>29</b> Payroll taxes	19,803.	14,852.	2,376.	2,575.
<b>30</b> Professional fundraising fees				
<b>31</b> Accounting fees	12,241.		12,241.	
<b>32</b> Legal fees				
<b>33</b> Supplies	3,901.	2,926.	468.	507.
<b>34</b> Telephone	12,198.	9,148.	1,464.	1,586.
<b>35</b> Postage and shipping	6,918.	1,104.	2,252.	3,562.
<b>36</b> Occupancy	16,079.	12,060.	1,930.	2,089.
<b>37</b> Equipment rental and maintenance	8,853.	6,640.	1,062.	1,151.
<b>38</b> Printing and publications	16,991.	1,915.	4,896.	10,180.
<b>39</b> Travel	8,364.	5,186.	1,502.	1,676.
<b>40</b> Conferences, conventions, and meetings	12,550.	3,335.	8,100.	1,115.
<b>41</b> Interest				
<b>42</b> Depreciation, depletion, etc. (attach schedule)				
<b>43</b> Other expenses not covered above (itemize):				
<b>a</b> <u>LEGAL SUPPORT SERVICES</u>	24,040.	24,040.		
<b>b</b> <u>OTHER PROFESSIONAL</u>				
<b>c</b> <u>SERVICES</u>	22,547.	2,705.	18,842.	1,000.
<b>d</b> <u>INSURANCE</u>	7,580.	7,077.	503.	
<b>e</b> <u>DUES AND SUBSCRIPTIONS</u>	3,958.	3,267.	391.	300.
<b>f</b> <u>MISCELLANEOUS</u>	14,493.	66.	12,304.	2,123.
<b>g</b>				
<b>44</b> Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	529,153.	348,299.	108,967.	71,887.

Joint Costs. Check ☐ if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?

Yes ☐ No ☒If "Yes," enter (i) the aggregate amount of these joint costs \$ N/A ; (ii) the amount allocated to Program services \$ N/A ;(iii) the amount allocated to Management and general \$ N/A ; and (iv) the amount allocated to Fundraising \$ N/A

**Part III** Statement of Program Service Accomplishments (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ►

**PUBLIC INTEREST LAW FIRM**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

**Program Service Expenses**  
(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

**a** SEE STATEMENT 3 - SUMMARY OF 2007 CASES(Grants and allocations \$ ) If this amount includes foreign grants, check here ☐

348,299.

**b**

(Grants and allocations \$ ) If this amount includes foreign grants, check here ☐

**c**

(Grants and allocations \$ ) If this amount includes foreign grants, check here ☐

**d**

(Grants and allocations \$ ) If this amount includes foreign grants, check here ☐

**e** Other program services (attach schedule)

(Grants and allocations \$ ) If this amount includes foreign grants, check here ☐

**f** Total of Program Service Expenses (should equal line 44, column (B), Program services) ►

348,299.

Form 990 (2007)

**Part IV Balance Sheets** (See the instructions.)**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year	(B) End of year
<b>Assets</b>	45 Cash - non-interest-bearing		45
	46 Savings and temporary cash investments	147,463.	46 142,921.
	47 a Accounts receivable	47a 1,464.	
	b Less: allowance for doubtful accounts	47b 990.	47c 1,464.
	48 a Pledges receivable	48a 5,100.	
	b Less: allowance for doubtful accounts	48b 33,740.	48c 5,100.
	49 Grants receivable		49
	50 a Receivables from current and former officers, directors, trustees, and key employees		50a
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)		50b
	51 a Other notes and loans receivable	51a	
	b Less: allowance for doubtful accounts	51b	51c
	52 Inventories for sale or use		52
	53 Prepaid expenses and deferred charges	5,000.	53 8,438.
	54 a Investments - publicly-traded securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54a
	b Investments - other securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54b
	55 a Investments - land, buildings, and equipment: basis	55a	
	b Less: accumulated depreciation	55b	55c
	56 Investments - other		56
57 a Land, buildings, and equipment: basis	57a		
b Less: accumulated depreciation	57b	57c	
58 Other assets, including program-related investments (describe ► <u>SECURITY DEPOSIT</u> )	0.	58 8,030.	
59 <b>Total assets</b> (must equal line 74). Add lines 45 through 58	187,193.	59 165,953.	
<b>Liabilities</b>	60 Accounts payable and accrued expenses	20,235.	60 41,722.
	61 Grants payable		61
	62 Deferred revenue		62
	63 Loans from officers, directors, trustees, and key employees		63
	64 a Tax-exempt bond liabilities		64a
	b Mortgages and other notes payable		64b
	65 Other liabilities (describe ► )		65
	66 <b>Total liabilities.</b> Add lines 60 through 65	20,235.	66 41,722.
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.		
	67 Unrestricted	166,958.	67 124,231.
	68 Temporarily restricted		68
	69 Permanently restricted		69
	Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 70 through 74.		
	70 Capital stock, trust principal, or current funds		70
	71 Paid-in or capital surplus, or land, building, and equipment fund		71
	72 Retained earnings, endowment, accumulated income, or other funds		72
	73 <b>Total net assets or fund balances.</b> Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)	166,958.	73 124,231.
	74 <b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73	187,193.	74 165,953.

Form 990 (2007)

**Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** (See the instructions.)

<b>a</b>	Total revenue, gains, and other support per audited financial statements		<b>a</b>	614,701.
<b>b</b>	Amounts included on line <b>a</b> but not on Part I, line 12:			
1	Net unrealized gains on investments	<b>b1</b>		
2	Donated services and use of facilities	<b>b2</b>	128,275.	
3	Recoveries of prior year grants	<b>b3</b>		
4	Other (specify):	<b>b4</b>		
	Add lines <b>b1</b> through <b>b4</b>		<b>b</b>	128,275.
<b>c</b>	Subtract line <b>b</b> from line <b>a</b>		<b>c</b>	486,426.
<b>d</b>	Amounts included on Part I, line 12, but not on line <b>a</b> :			
1	Investment expenses not included on Part I, line 6b	<b>d1</b>		
2	Other (specify):	<b>d2</b>		
	Add lines <b>d1</b> and <b>d2</b>		<b>d</b>	0.
<b>e</b>	<b>Total revenue</b> (Part I, line 12). Add lines <b>c</b> and <b>d</b>		<b>e</b>	486,426.

**Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

<b>a</b>	Total expenses and losses per audited financial statements		<b>a</b>	657,428.
<b>b</b>	Amounts included on line <b>a</b> but not on Part I, line 17:			
1	Donated services and use of facilities	<b>b1</b>	128,275.	
2	Prior year adjustments reported on Part I, line 20	<b>b2</b>		
3	Losses reported on Part I, line 20	<b>b3</b>		
4	Other (specify):	<b>b4</b>		
	Add lines <b>b1</b> through <b>b4</b>		<b>b</b>	128,275.
<b>c</b>	Subtract line <b>b</b> from line <b>a</b>		<b>c</b>	529,153.
<b>d</b>	Amounts included on Part I, line 17, but not on line <b>a</b> :			
1	Investment expenses not included on Part I, line 6b	<b>d1</b>		
2	Other (specify):	<b>d2</b>		
	Add lines <b>d1</b> and <b>d2</b>		<b>d</b>	0.
<b>e</b>	<b>Total expenses</b> (Part I, line 17). Add lines <b>c</b> and <b>d</b>		<b>e</b>	529,153.

**Part V-A Current Officers, Directors, Trustees, and Key Employees** (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
WILLIAM H. SLATTERY 2039 PALMER AVENUE, SUITE 104 LARCHMONT, NY 10538	PRESIDENT & DIRECTOR 40.00	79,888.	17,667.	0.
MARTIN S. KAUFMAN 2039 PALMER AVENUE, SUITE 104 LARCHMONT, NY 10538	SR VP & GENERAL COUNSEL 40.00	117,064.	18,490.	0.
BRISCOE R. SMITH 2039 PALMER AVENUE, SUITE 104 LARCHMONT, NY 10538	SR VP & COUNSEL 40.00	49,156.	16,806.	0.
LIST OF ADDITIONAL DIRECTORS-STMT 4 2039 PALMER AVENUE, SUITE 104 LARCHMONT, NY 10538	0.00	0.	0.	0.



Part VI Other Information (continued)		Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	128,275.
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	83b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85 a	501(c)(4), (5), or (6). Were substantially all dues nondeductible by members?	85a	N/A
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	85b	N/A
If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.			
c	Dues, assessments, and similar amounts from members	85c	N/A
d	Section 162(e) lobbying and political expenditures	85d	N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	86a	N/A
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders	87a	N/A
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
88 a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88a	X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI	88b	X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <u>0.</u> ; section 4912 <u>0.</u> ; section 4955 <u>0.</u>		
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <u>0.</u>		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization <u>0.</u>		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	89e	X
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f	X
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89g	X
90 a	List the states with which a copy of this return is filed <u>PA, NY, MD, WV, NJ, CA</u>	90b	5
b	Number of employees employed in the pay period that includes March 12, 2007		
91 a	The books are in care of <u>ROSEMARY L. WEBBER</u> Telephone no. <u>(717) 653-5920</u> Located at <u>1537 EMERSON DRIVE, MT. JOY, PA</u> ZIP + 4 <u>17552</u>		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country <u>N/A</u>	91b	X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts			

**Part VI Other Information** (continued) Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States?

91c

X

If "Yes," enter the name of the foreign country N/A92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here 92and enter the amount of tax-exempt interest received or accrued during the tax year N/A**Part VII Analysis of Income-Producing Activities** (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a <b>PROGRAM FEES</b>					1,175.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	4,029.	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		4,029.	1,175.
105 Total (add line 104, columns (B), (D), and (E))					5,204.

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See the instructions.)

Line No. Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).

93A WORKSHOP AND SEMINAR FEES

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

Yes

X No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

Yes

X No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

**Part XI Information Regarding Transfers To and From Controlled Entities.** Complete only if the organization is a controlling organization as defined in section 512(b)(13) **N/A**

**106** Did the reporting organization **make** any transfers **to** a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity

Yes	No

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- ----- -----			
b	----- ----- -----			
c	----- ----- -----			
<b>Totals</b>				

**107** Did the reporting organization **receive** any transfers **from** a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity

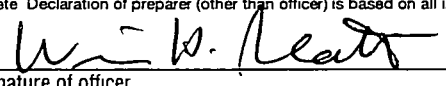
Yes	No

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- ----- -----			
b	----- ----- -----			
c	----- ----- -----			
<b>Totals</b>				

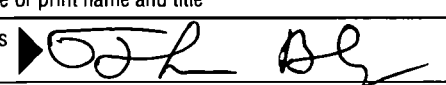
**108** Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Please Sign Here:  Date: May 9, 2008

Type or print name and title: WILLIAM H. SLATTERY, PRESIDENT

Paid Preparer's Use Only: Preparer's signature:  Date: 5/6/08 Check if self-employed: ☐ Preparer's SSN or PTIN (See Gen Inst X): P00234022

Firm's name (or yours if self-employed), address, and ZIP + 4: O'CONNOR DAVIES MUNNS & DOBBINS, LLP  
60 EAST 42ND STREET, 36TH FL.  
NEW YORK, NY 10165-3698

EIN: 13-3385019 Phone no.: (212) 286-2600

Form 990 (2007)

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or 4947(a)(1) Nonexempt Charitable Trust

**Supplementary Information-(See separate instructions.)**

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No 1545-0047

**2007**

Name of the organization

**ATLANTIC LEGAL FOUNDATION**

Employer identification number

**23 2022920**

**Part I**

**Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000	0			

**Part II-A**

**Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services	0	

**Part II-B**

**Compensation of the Five Highest Paid Independent Contractors for Other Services**

(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over \$50,000 for other services	0	

**Part III** Statements About Activities (See page 2 of the instructions.)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.	1	X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE STATEMENT 1	2d	X
e Transfer of any part of its income or assets?	2e	X
3 a Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.)	3a	X
b Did the organization have a section 403(b) annuity plan for its employees?	3b	X
c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement	3c	X
d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?	3d	X
4 a Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g	4a	X
b Did the organization make any taxable distributions under section 4966? N/A	4b	
c Did the organization make a distribution to a donor, donor advisor, or related person? N/A	4c	
d Enter the total number of donor advised funds owned at the end of the tax year ►	N/A	
e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ►	N/A	
f Enter the total number of separate funds or accounts owned at the end of the year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts	0.	
g Enter the aggregate value of assets in all funds or accounts included on line 4f at the end of the tax year	0.	

Schedule A (Form 990 or 990-EZ) 2007

**Part IV Reason for Non-Private Foundation Status** (See pages 4 through 8 of the instructions.)I certify that the organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ►
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization:  
☐ Type I ☐ Type II ☐ Type III-Functionally Integrated ☐ Type III-Other

**Provide the following information about the supported organizations.** (See page 8 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
<b>Total</b> ►					

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 8 of the instructions.)

**Part IV-A****Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.****Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
<b>15</b> Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	417,684.	402,115.	388,058.	349,888.	1,557,745.
<b>16</b> Membership fees received					
<b>17</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
<b>18</b> Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	3,492.	3,130.	3,072.	2,158.	11,852.
<b>19</b> Net income from unrelated business activities not included in line 18					
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
<b>21</b> The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
<b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets			SEE STATEMENT 2	254,476.	254,476.
<b>23</b> Total of lines 15 through 22	421,176.	405,245.	391,130.	606,522.	1,824,073.
<b>24</b> Line 23 minus line 17	421,176.	405,245.	391,130.	606,522.	1,824,073.
<b>25</b> Enter 1% of line 23	4,212.	4,052.	3,911.	6,065.	
<b>26</b> Organizations described on lines 10 or 11: <b>a</b> Enter 2% of amount in column (e), line 24					26a 36,481.
<b>b</b> Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2003 through 2006 exceeded the amount shown in line 26a. <b>Do not file this list with your return.</b> Enter the total of all these excess amounts					26b 563,652.
<b>c</b> Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 1,824,073.
<b>d</b> Add: Amounts from column (e) for lines: 18 11,852. 19 22 254,476. 26b 563,652.					26d 829,980.
<b>e</b> Public support (line 26c minus line 26d total)					26e 994,093.
<b>f</b> Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 54.4985%
<b>27</b> Organizations described on line 12: <b>a</b> For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." <b>Do not file this list with your return.</b> Enter the sum of such amounts for each year: N/A					
(2006) (2005) (2004) (2003)					
<b>b</b> For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) <b>Do not file this list with your return.</b> After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: N/A					
(2006) (2005) (2004) (2003)					
<b>c</b> Add: Amounts from column (e) for lines: 15 16 17 20 21					27c N/A
<b>d</b> Add: Line 27a total and line 27b total					27d N/A
<b>e</b> Public support (line 27c total minus line 27d total)					27e N/A
<b>f</b> Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					27f N/A
<b>g</b> Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g N/A %
<b>h</b> Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h N/A %
<b>28</b> Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. <b>Do not file this list with your return.</b> Do not include these grants in line 15.					

**Part V****Private School Questionnaire** (See page 9 of the instructions.)

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities? If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34 a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation		

Schedule A (Form 990 or 990-EZ) 2007

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 11 of the instructions.)

N/A

(To be completed ONLY by an eligible organization that filed Form 5768)

Check ☐ a ☐ if the organization belongs to an affiliated group.Check ☐ b ☐ if you checked "a" and "limited control" provisions apply.**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred.)

	(a) Affiliated group totals	(b) To be completed for all electing organizations
<b>36</b> Total lobbying expenditures to influence public opinion (grassroots lobbying)	<b>36</b>	N/A
<b>37</b> Total lobbying expenditures to influence a legislative body (direct lobbying)	<b>37</b>	
<b>38</b> Total lobbying expenditures (add lines 36 and 37)	<b>38</b>	
<b>39</b> Other exempt purpose expenditures	<b>39</b>	
<b>40</b> Total exempt purpose expenditures (add lines 38 and 39)	<b>40</b>	
<b>41</b> Lobbying nontaxable amount. Enter the amount from the following table -		
<b>If the amount on line 40 is -</b>		
Not over \$500,000	20% of the amount on line 40	
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	
Over \$17,000,000	\$1,000,000	
<b>The lobbying nontaxable amount is -</b>		
<b>42</b> Grassroots nontaxable amount (enter 25% of line 41)	<b>42</b>	
<b>43</b> Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	<b>43</b>	
<b>44</b> Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	<b>44</b>	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 13 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
<b>45</b> Lobbying nontaxable amount					0.
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					0.
<b>47</b> Total lobbying expenditures					0.
<b>48</b> Grassroots nontaxable amount					0.
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					0.
<b>50</b> Grassroots lobbying expenditures					0.

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 14 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

- a Volunteers
- b Paid staff or management (Include compensation in expenses reported on lines c through h.)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (Add lines c through h.)

Yes	No	Amount
	X	
	X	
	X	
	X	
	X	
	X	
	X	
	X	
		0.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

**Exempt Organizations** (See page 14 of the instructions.)

SCHEDULE A

EXPLANATION OF TRANSACTIONS  
PART III, LINE 2D

STATEMENT 1

SEE PART V-A (FORM 990)

SCHEDULE A	OTHER INCOME			STATEMENT	2
DESCRIPTION	2006 AMOUNT	2005 AMOUNT	2004 AMOUNT	2003 AMOUNT	
AWARDED LEGAL FEES	0.	0.	0.	254,476.	
TOTAL TO SCHEDULE A, LINE 22	0.	0.	0.	254,476.	

**ATLANTIC LEGAL FOUNDATION  
2039 Palmer Avenue  
Suite 104  
Larchmont, NY 10538**

**EIN # 23-2022920**

**Activities in 2007**

**Atlantic Legal Foundation's Mission**

The mission of the Atlantic Legal Foundation is to advance the rule of law by advocating limited, effective government; free enterprise; individual liberty; school choice; and sound science.

Atlantic Legal is a nonprofit, nonpartisan public interest law firm with a demonstrable history of fighting for the integrity of the judicial process by ensuring that courts apply sound legal and scientific principles. Atlantic Legal provides legal representation and advice, without fee, to individuals, corporations, scientists, educators, trade associations, and other groups.

In case after case, Atlantic Legal brings about favorable resolutions for clients who continue to be challenged by those who use the power of government or the legal process to deny fundamental rights and liberties.

**Activities and Programs**

**SOUND SCIENCE IN THE COURTROOM**

***Aguilar v. ExxonMobil, et al.*** (California Supreme Court) (*Amicus*)

In September 2004 we filed an *amicus* brief in the California Court of Appeal on behalf of a group of 11 distinguished scientists in another phase of the seemingly interminable litigation (called "Lockheed Litigation Cases (Group 4 and 5 retrial plaintiffs)" and also known as "Lockheed IV"). These cases arise out of the use and discharge into the soil and groundwater of solvents and other chemicals used in the manufacture of "Stealth" aircraft at Lockheed plants in California.

Some of the cases were brought by persons living in the vicinity of the plants, and the relief sought was payment for "medical monitoring" of large numbers of individuals allegedly exposed

to the hazardous chemicals through ingestion of drinking water; we had filed an *amicus* brief in one of those cases, in which the California Supreme Court ultimately agreed with our position that

individualized factors of intensity and duration of exposure and age, physical condition, other exposures and prior medical history made it improper to certify a class.

In another class of cases, in excess of 600 current and former Lockheed workers sued the company, claiming that chemical substances to which they were exposed on the job caused them injuries as a result of Lockheed's lax safety procedures and fraudulent concealment of known chemical hazards. The workers also sued chemical manufacturers and suppliers, including the defendants in "Lockheed IV", claiming that their alleged failure to adequately warn of hazards associated with the chemical products they allegedly supplied to Lockheed caused the workers harm. The workers' claims were coordinated for separate, consecutive, trials before a single judge. Prior to the first trial, Lockheed settled. The plaintiffs pursued their claims against over 30 suppliers of products to Lockheed on a theory of breach of the duty to warn.

At the retrial of the Group 4 and 5 worker plaintiffs, plaintiffs proffered only one expert on general causation, Dr. Daniel Teitelbaum, who relied on a survey of epidemiology studies for his causation opinion. He concluded that the five chemicals at issue in this case had acute and chronic irritant and allergic, toxic effects on the nervous system, the kidney, and the liver, but he did not distinguish between chronic irreversible and acute reversible effects, even though acute effects were not at issue at this stage of the proceeding. Dr. Teitelbaum relied on epidemiology studies, animal studies, case reports, treatises, textbooks and toxic registries and the material safety data sheets with defendants' warnings for the products at issue as the bases for his opinions. He was examined briefly in a hearing before the trial judge. The trial court's final ruling excluded his general causation testimony.

In our *amicus* brief on behalf of a dozen prominent academic scientists, including a Nobel Prize winner in Chemistry, we argued that the trial court correctly excluded Dr. Teitelbaum's testimony for lack of a reliable foundation and that the trial court properly determined that none of the materials on which he relied provided a proper foundation for his opinions.

In January, 2005, the California Court of Appeal affirmed the trial court's dismissal of the complaint and approved the trial court's exclusion of the testimony of plaintiffs' expert. In doing so, the Court of Appeal adopted many of the arguments we made in our *amicus* brief and relied on many of the authorities we cited. Appellate counsel for ExxonMobil commented that "I think [your brief] will be very helpful to the court. You obviously took great care in preparing it, and we really appreciate it." and "I definitely think you [had] an impact on the court. Thanks for your scholarly work."

In October, 2005, we filed an amicus brief on behalf of the same group of scientists in the California Supreme Court on the merits. Oral argument had not been scheduled for two years after briefing was complete, when in December 2007 the California Supreme Court summarily dismissed the petition for review previously granted by the Supreme Court, and affirmed the Court of Appeal without opinion, because so many of the justices of the Supreme Court had recused themselves *sua sponte* that there was no quorum in the Supreme Court to decide the case. The reasons for recusal were not explained. There was yet another stranger procedural twist: Under California procedure, when the Supreme Court granted plaintiffs' petition for review, the Court of Appeal's opinion was automatically "depublished" and was no longer "precedential." So, although the defendants have won the case, the excellent decision of the Court of Appeal can no longer be cited as precedent.

Atlantic Legal Foundation's participation in this case was in the public interest because it continues the Foundation's important contributions in ensuring that the judicial and regulatory processes utilize sound science and eschew "junk science," beginning with our *amicus* brief on behalf of several Nobel Laureates and other prominent scientists in *Daubert v. Merrell Dow Pharmaceuticals*, a case in which the U.S. Supreme Court cited and quoted our brief. Since then, the Foundation has frequently participated in cases in federal and state appellate courts throughout the United States to assist the courts in understanding the scientific issues and principles involved in product liability, medical malpractice and mass tort cases.

***Nonnon v. City of New York*** (N.Y. Court of Appeals) (*Amicus*)

This is a toxic tort litigation that involves claims by persons living near a toxic waste landfill in the Pelham Bay area of the Bronx that they or their decedents contracted a variety of diseases, including several types of cancer, because of the toxins contained in materials dumped at the site. The Appellate Division held, in a three-to-two decision, that the reports and findings of plaintiffs' epidemiologists and toxicologists satisfy the standard of "general acceptance in the scientific community" articulated in *Frye v. United States*, 293 Fed. 1013 (D.C. Cir. 1923), and its New York analog, *People v. Wesley*, 83 NY2d 417 (1994), and that "[t]o hold otherwise would deny redress to these plaintiffs, who are living in an area where they are being systemically poisoned by environmental contaminants, and who have presented sufficient evidence to sustain their burden on summary judgment."

Atlantic Legal believed the majority opinion conflated general causation with specific causation and both of those with "fault," and was motivated to a great extent by the Appellate Division's sympathy due to an amorphous "injury to the community." Plaintiffs' epidemiological and toxicological experts failed to use generally accepted scientific methodology, their opinions lacked a proper foundation and plaintiffs failed to present any evidence establishing a causal relationship between the toxic substances in the landfill and the acute lymphoid leukemia or Hodgkin's disease from which they suffered. In our view, the city's motion for summary judgment should have been granted. New York claims still to be a "*Frye* state", and under *Frye*'s

“general acceptance” standard, the question is whether the accepted techniques were actually and properly employed by the experts in this case, and the focus moves from the general reliability concerns of *Frye* to the specific reliability of the procedures followed to generate the evidence proffered at trial and whether they establish a foundation for the evidence. The question in this case is not whether epidemiology or toxicology are novel, but whether the opinions of plaintiffs' experts are based upon generally accepted techniques within those disciplines.

Atlantic Legal filed an *amicus* brief on behalf of several prominent scientists to provide for the court a more detailed and scholarly basis than did the city, and to encourage the Court of Appeals to extend its trend toward a more muscular gatekeeping role. In *Parker v. Mobil Oil Corp.*, 16 AD3d 648 (2005), which was decided by the Court of Appeals after the *Nonnon* appeal was fully briefed and argued in the Appellate Division, the Court of Appeals held that a plaintiff in a toxic tort case has the burden of showing the level of exposure (albeit not necessarily a precise exposure measurement) by a scientifically reliable methodology.

At oral argument, it appeared that most of the judges of the Court of Appeals were reasonably well-versed in the scientific issues and vocabulary, and they exhibited little reluctance to delve into the substantive science issues, pressing plaintiffs' appellate counsel whether there was data in the record to support the conclusory, almost *ipse dixit*, affidavits of plaintiffs' experts.

However, the appeal was ultimately denied on a purely procedural basis: A somewhat arcane New York requirement that either the moving party or the trial court must notify the non-moving party that the city's original motion to dismiss under CPLR 3211(a)(7) was being formally converted to a CPLR 3212 motion for summary judgment. The case was therefore remanded for further “development of the record” on summary judgment. This of course gives plaintiffs an opportunity to fill in the gaps in their evidentiary case, which up to this point is very weak.

Atlantic Legal will remain involved as the case proceeds on remand.

Atlantic Legal Foundation's participation in this case was in the public interest because it continues the Foundation's important contributions in ensuring that the judicial and regulatory processes utilize sound science and eschew “junk science.”

### **“Daubert in the States” Update**

In 1993, the U.S. Supreme Court decided *Daubert v. Merrell Dow Pharmaceuticals, Inc.*, 509 U.S. 579. *Daubert* quickly became a seminal case on the admissibility of expert evidence in federal court proceedings under Fed.R.Evid. 702. It was followed in 1997 by *General Electric Co. v. Joiner*, 522 U.S. 136, and in 1999 by *Kumho Tire Co. v. Carmichael*, 526 U.S. 137, both of which elaborated and expanded the Court's teaching in *Daubert*. Together, these 3 cases have had a far reaching impact on product liability, environmental exposure and other cases in federal courts. In 2002, Fed.R.Evid. was amended to incorporate the criteria articulated in *Daubert*.

Numerous states have adopted Fed.R.Evid. 702 or a variation of it; some, but not all, of them have also adopted the 2002 amendment. Many, but not all, states have "imported" *Daubert* into their jurisprudence. Some have not, however, imported the *Joiner* or *Kumho* elaborations on *Daubert*. Some states have adopted a variation on *Daubert*, or have adopted *Daubert* in only limited types of cases. Other states have explicitly rejected *Daubert* and its progeny, and some state courts, while verbally disavowing *Daubert*, have themselves adopted similar standards.

Atlantic Legal Foundation has played an influential role in *Daubert* trilogy and later litigation seeking to ensure that the court's use their "gatekeeping" power to ensure that sound science is used as the basis for adjudication: Our amicus brief on behalf of half a dozen Nobel laureates and a dozen other prominent scientists was cited and quoted by the majority in *Daubert*, our amicus brief in *Kumho* was also cited with approval by the Court. In addition, Atlantic Legal has submitted numerous briefs in federal courts of appeal and state appellate courts urging the adoption or application of "sound science" principles in many types of cases.

The U.S. Supreme Court's decision in *Daubert v. Merrell Dow Pharmaceuticals, Inc.* quickly became a seminal case on the admissibility of expert advice in federal court proceedings under Fed.R.Evid. 702. It was followed in 1997 by *General Electric Co. v. Joiner*, and in 1999 by *Kuhmo Tire Co. v. Carmichael*, both of which elaborated and expanded the Court's teaching in *Daubert*. Together, these three cases have had far-reaching impact on product liability, environmental exposure and other cases in federal courts. In 2002, the Federal Rules of Evidence were amended to incorporate the criteria articulated in *Daubert*.

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Atlantic Legal has completed updates of the status of *Daubert* and analogous cases or rules regulating the use of scientific evidence in state courts every couple of years. These updates will be of substantial assistance to the legal and corporate communities and will be the basis of our presentations to state judges (see "Judicial Education Program", below).

Atlantic Legal's General Counsel appeared before the Science and Law Committee of the New York City Bar Association in February 2008 to make a presentation on the status of *Daubert* and *Frye* in various state courts, relying upon the Foundation's *Daubert* update.

These educational efforts are in the public interest because they serve to inform the legal community about the role of sound science in the judicial and regulatory process.

### **Judicial Education Program**

The Foundation has assumed an active role in seeking to override state-court reluctance to have judges play an active “gate-keeping” role with respect to the admissibility of expert testimony. We have reached out to state court chief justices, offering to participate in judicial education programs, and have received positive responses from Delaware, Louisiana, Maryland and Utah. We are in the process of discussing with the judicial education program officers of those states more specific arrangements. Our intention is to provide a speaker for state judicial conferences, using our “*Daubert* Update” (*see supra*) and an analysis of current scholarly views on the effect of *Daubert* and its progeny on adjudication of environmental, toxic tort and other types of cases. We are also in the process of seeking funding for this effort. The first state in which this effort has borne fruit is Maryland, where we are actively working with Chief Judge Harrell and the State’s Judicial Institute in designing a “sound science in the courtroom” seminar for Maryland State Court judges to be held in the Fall of 2008.

Atlantic Legal Foundation’s work on this project is in the public interest because it serves to educate the judiciary on the state-by-state status of evidentiary rules relating to scientific and other expert evidence.

### **Parental Choice in Education**

*Tennessee Secondary School Athletic Association v. Brentwood Academy* (U.S. Supreme Court) (*Amicus*)

Atlantic Legal filed an *amicus* brief on behalf of the Center for Education Reform and Excellent Education for Everyone challenging in the Supreme Court of the United States sanctions handed out to a private school for “illegal” recruiting of football players. We argued that state action should not be permitted to constrain the ability of school administrators, staff and others to communicate with parents of prospective students about opportunities offered by the school. Our “top-notch” document, so described by one of our clients, unfortunately did not sway the Court.

### **Guidebooks for Charter School Administrators on How to Deal with Unionization**

Charter school advocates have described to Atlantic Legal the considerable problems their schools encounter when the teachers’ union launches a campaign to unionize charter school employees. Using questionable and heavy-handed tactics, the union can lead teachers into signing over their representation to the union. Once unionized, a charter school will remain independent only in name and will be threatened by all of the damaging consequences of unionization on education innovation and quality – consequences that led to the creation of charter schools in the first place.

In 2005, Atlantic Legal published *Leveling the Playing Field: What New York Charter School Leaders Need To Know About Union Organizing*. In 2006 the Foundation published two more similar guides. The Massachusetts edition was introduced at a conference featuring charter school panelists and lawyers and a New Jersey edition was launched at a conference sponsored by the New Jersey Charter School Research Center at Rutgers. In 2007 work continued on the guides for California and Michigan.

A different kind of guide, summarizing the employment laws and regulations impacting charters in Colorado, New Mexico, Wyoming and Utah, is under way. We hope that this effort can be expanded for a larger group of states.

#### **Charter School Charter Renewal Process - New York**

The New York Charter Schools Association has asked for Atlantic Legal's assistance in reforming the mechanism used for the renewal of a charter's grant. The requirements of some authorizers are unduly rigorous and wasteful and intrude on the educational process. The proposal is for the Foundation to research the conditions now imposed and to issue a report which would include recommendations for improvement which experts at the Charter Schools Association will develop.

#### **Charter School Advocacy Program Website**

The Foundation has established and maintains a dedicated website, [www.defendcharterschools.org](http://www.defendcharterschools.org), as a resource for charter school administrators, parents of charter school students, and supporters of the charter school movement, which is growing in content and scope.

The Foundation's participation in school choice and charter school litigation and education activities is in the public interest because charter schools provide an innovative alternative to often failing public schools, and can result in superior educational outcomes.

**CONSTITUTIONAL LAW**

***Crawford v. Marion County Board of Elections* and *Indiana Democratic Party v. Rokita*** (U.S. Supreme Court) (*Amicus*)

In December 2007, the Foundation filed an *amicus* brief on the merits on behalf of the Conservative Party of New York State in these consolidated cases, which involve a challenge to the 2005 Indiana law requiring all voters who cast a ballot in person to present a photo ID issued by the United States or the State of Indiana before they can cast their votes. Until July 2005, voters needed only to sign a poll book to demonstrate that their signature was consistent with the voter registration signature on file. Under the new law, individuals without photo IDs may cast a provisional ballot but must, within 10 days, either produce a government-issued photo ID, or file an affidavit that they are indigent and cannot afford a government-issued photo ID. The photo identification requirement does not apply to absentee ballots, and persons in nursing homes or other similar facilities can cast absentee ballots. Indigent persons can obtain a state-issued photo identification document without charge.

Plaintiffs argued that the law constitutes an undue burden on the right to vote. They contended that some would-be voters who are either homeless or who do not drive – and therefore do not need state-issued IDs – would be prevented from voting because they are unlikely to obtain the required identification either because of the cost or paperwork involved in doing so. Indiana argued that the law should be upheld because it combats voter fraud. Plaintiffs claimed that an exemption to the photo ID for absentee voters negates the anti-fraud effect of the law.

The U.S. District Court ruled for the defendants – the Marion County Election Board and the Indiana Secretary of State – upholding the law. A three-judge panel of the U.S. Court of Appeals for the Seventh Circuit upheld the Indiana voter photo ID requirements. 472 F.3d 949 (7th Cir. 2007). Writing for the majority, Judge Richard Posner acknowledged that some eligible voters would be disenfranchised by the Indiana photo ID law, but said the state's interest in preventing voter fraud outweighed that concern: "The purpose of the Indiana law is to reduce voting fraud, and voting fraud impairs the right of legitimate voters to vote by diluting their votes – dilution being recognized to be an impairment of the right to vote." In support of his decision, Judge Posner cited a *per curiam* opinion from the U.S. Supreme Court, *Purcell v. Gonzalez*, 127 S. Ct. 5 (2006). Judge Posner observed that the plaintiffs' inability to find even a single plaintiff who would testify that the law would prevent him from voting demonstrated that the Indiana law imposed a slight burden. Posner went on to question whether individuals get much personal reward from voting "since elections for political office at the state or federal level are never decided by just one vote." In *Purcell v. Gonzalez* (which concerned a voter identification law in Arizona), the Supreme Court said, "Voter fraud drives honest citizens out of the democratic process and breeds distrust of our government. Voters who fear their legitimate votes would be outweighed by fraudulent ones would feel disenfranchised."

Judge Terence T. Evans dissented, writing "Let's not beat around the bush: The Indiana voter photo ID law is a not-too-thinly-veiled attempt to discourage election-day turnout by certain folks believed to skew Democratic.... We should subject this law to strict scrutiny – or at least, in the wake of *Burdick v. Takushi*, 504 U.S. 428 (1992), something akin to 'strict scrutiny light' – and strike it down as an undue burden on the fundamental right to vote."

The U.S. Supreme Court granted *certiorari*. The question presented was whether the Indiana statute violated the First and Fourteenth Amendments to the United States Constitution.

In our brief we argued that voter fraud is a serious problem in New York, that the Supreme Court has consistently upheld the right of states to adopt laws to safeguard the ballot process, that "votes dilution" is recognized to be an impairment of the right to vote of qualified and legitimate voters, and that its prevention is a "compelling state interest" which justifies minimal restrictions on ballot access which do not create "undue burdens" on voters. Significantly, the plaintiffs could not at trial proffer a single voter (or would-be voter) to testify that he or she was deterred or prevented from voting by the photo identification requirement.

In April 2008, the Supreme Court upheld the lower courts' rulings, and in a divided opinion held that there was no proof that Indiana's voter identification law – the strictest in the nation – created substantial impediments to voting.

The Foundation's participation in this case was in the public interest because the integrity of elections is the cornerstone of our democratic system.

***Illinois Restaurant Association v. City of Chicago*** (United States District Court, N.D. Ill.) (*First Chair*)

This is a challenge to an ordinance adopted by the City of Chicago as a "home rule" measure prohibiting restaurants in Chicago from serving *foie gras*, the delicacy of French origin. The sole rationale for the ordinance was that the production of *foie gras* involves forced feeding of geese and ducks, that the forced feeding is harmful to the fowl and is "unethical," and that the ordinance was designed to protect or enhance the "reputation" of Chicago. In addition, no *foie gras* is produced in Chicago, or indeed in Illinois; *foie gras* consumed in Chicago (or anywhere in the United States) is either imported from France, or produced in New York or New Jersey.

The Illinois Restaurant Association and a restaurant in Chicago, represented by Sachnoff & Weaver (now Reed Smith Sachnoff & Weaver), brought suit to enjoin enforcement of the local law on the grounds that it does not come within the city's home rule powers. Chicago moved to dismiss the complaint. Plaintiffs moved for leave to file an amended complaint which added a claim that the ordinance impermissibly interferes with interstate and foreign commerce and violates the Commerce Clause of the U.S. Constitution. The City of Chicago removed the case

to federal court and moved to dismiss the amended complaint. Atlantic Legal became “of counsel” to Reed Smith on the motion.

The U.S. District Court granted Chicago’s motion to dismiss, holding that the *foie gras* ordinance was not discriminatory, and therefore did not violate the “Dormant Commerce Clause” of the U.S. Constitution. Reed Smith asked us to take over as lead counsel on the appeal.

In our briefs we argued that even if, as the district court found, the Chicago ordinance does not discriminate against out-of-state suppliers, under the Supreme Court’s Dormant Commerce Clause analysis, the trial court was obliged to undertake a balancing between the benefits to the city and the burdens on interstate or foreign commerce as described in *Pike v. Bruce Church, Inc.*, 397 U.S. 137 (1970) (“Pike balancing”), and as very recently reinforced by the Supreme Court in *United Haulers Assoc. v. Oneida-Herkimer Solid Waste Mgmt. Auth.*, \_\_ U.S. \_\_, 127 S. Ct. 1786 (2007), and as adopted by the Seventh Circuit in *Alliant Energy Corp v Bie*, 330 F.3d 904 (7th Cir. 2003), *rehearing denied*, 336 F.3d 545 (7th Cir. 2004). We further argue that the city’s stated reason for adopting the *foie gras* ban – to enhance the “reputation” of Chicago by “making a statement” disapproving the “inhumane treatment” of ducks and geese in the production of *foie gras* – is relatively insignificant (and certainly well outside the usual “police power” of a locality to protect the health and safety of its citizens or the public fisc) when compared to the burden Chicago has imposed on producers to *foie gras*, none of whom are within the jurisdiction of Chicago or Illinois.

Atlantic Legal’s participation in this case is important and in the public interest because if Chicago’s ordinance is not declared unconstitutional, it could lead to many, many other local governments adopting laws based on their desire to discourage conduct of which they disapprove, but which takes place solely outside their jurisdiction and which has no discernible effect within their borders, leading to the creation of a patchwork of regulation that interferes with interstate and foreign commerce. Moreover, legislation similar to the Chicago ordinance is being promoted in other localities by groups promoting “humane treatment” of animals, which represent a small minority, but seek through legislation to impose their parochial preferences on the majority.

***Massachusetts Nurses Association v. Essent Health Care*** (U.S. District Court, D. Mass.)  
(*Amicus*)

In September 2007, Atlantic Legal responded to a Massachusetts federal court judge’s invitation to file an *amicus curiae* brief to address how benefits for same-sex married couples are to be handled under ERISA. The case at hand arises on a motion to enforce an arbitrator’s award under a collective bargaining agreement denying coverage for a grievant’s same-sex spouse. The Foundation’s brief urges the court to follow Supreme Court precedents implementing Congressional intentions to ensure that plan sponsors are to be subject to a uniform body of benefits law rather than having to comply with conflicting directions among states or between

state and federal law. Closely analogous cases in other federal courts have upheld the ERISA preemption, promoting uniformity and saving administrative expense.

Atlantic Legal's participation in this case is in the public interest because uniform national application of ERISA is important both to employers and employees.

***Brody v. Village of Port Chester*** (U.S. District Court, Southern District of New York and U.S. Court of Appeals, 2<sup>nd</sup> Circuit) (First Chair)

This lawsuit resulted in a judgment striking down as an unconstitutional deprivation of due process New York State's unfair and deceptive eminent domain procedures. As a result of this case, in September 2004, New York Governor George Pataki signed into law a bill requiring that municipalities and other local governments give actual notice to property owners (to be identified from local tax rolls) about the condemnation process. Condemnors now have to send certified mail notice to owners whose properties may be condemned, and the letters have to inform the owners that this is their one chance to challenge the condemnation. Because the legislation is not retroactive, the *Brody* case is still active.

Atlantic Legal Foundation, along with the Institute for Justice, has represented William Brody, whose property in Port Chester, NY was condemned to make way for a "big box" store shopping center, marina and other construction in the village's commercial center. Brody alleged that he did not receive personal notice of the village board's decision to condemn his property and that the lack of personal notice to people whose property is to be condemned was a denial of their due process rights because the giving of notice triggers a 30-day period in which the property owner can seek judicial review of the village's decision. Brody did not seek judicial review because he did not see the newspaper publication of the summary of the village board's determination.

In a significant victory for property owners in New York State who face eminent domain by the state or its agencies, the United State Court of Appeals for the Second Circuit in a unanimous decision ruled that the State must give the property owner the maximum notice practicable in order to satisfy the due process requirements of the United States Constitution, and that mere publication in the "Legal Notices" section of the local newspaper, as provided in New York State's Eminent Domain Procedures Law, was inadequate. "Where the names and post offices addresses of those affected by a proceeding are at hand, the reasons disappear for resort to means less likely than the mails to apprise them of its pendency." The court also agreed with our argument that the notice must also "conspicuously mention" that it triggers a 30-day review process.

The court ordered that Brody be given a trial on his claim that he did not get actual notice of the village board determination. The ruling is encouraging for other property owners, who are challenging illegal taking of their properties by the government. After a bench trial, Judge

Harold Baer ruled that a lack of notice "both in form and content" rendered the taking of William Brody's land a violation of procedural due process, paving the way for a trial on remedies.

Atlantic Legal Foundation's participation in this case is in the public interest because New York's lack of an actual notice requirement created unnecessary impediments to the protection of private property against unwarranted takings, and served no legitimate public purpose.

***GEOD v. New Jersey Transit*** (U.S. District Court, New Jersey) (First Chair)

In this case we are challenging NJ Transit's application of the federal Disadvantaged Business Enterprise guidelines as violative of GEOD's equal protection rights. NJ Transit's "DBE" goals (a) are not based on a sound "disparity study," (b) are "over-inclusive" because they give preferences for all "minority" groups including Asian-Americans and women (when the most recent "disparity study" prepared for NJ Transit shows that Asian American owned firms are over-utilized on contracts awarded by NJ Transit, and that firms owned by Hispanics and women are not under-represented in a statistically significant degree) and thus not "narrowly tailored" and (c) because NJ Transit has not utilized "race neutral measures" to the maximum extent feasible, as required by the federal regulations.

This case is a follow-on to our earlier success in *GEOD v. State of New Jersey*, in which the State of New Jersey conceded in the consent decree that its Minority and Women Owned Business programs violated the equal protection clause of the Constitution, and which required New Jersey to abandon race and gender goals, and instead to use a race-neutral "small business enterprise" incentive on all state-funded contracts. The result has been that our client has obtained a substantial amount of subcontract work on state highway, port and other infrastructure projects and also has obtained some prime contracts for "stand-by" survey and aerial photography and photogrammetry work. Moreover, the state now trumpets the fact that this complete race-neutral approach has attracted substantial participation in state contracts by minority and woman owned firms.

In addition, under the consent decree the New Jersey Department of Transportation is obliged to utilize to the maximum extent feasible "race neutral" means for achieving minority participation and to pre-submit for review by Atlantic Legal its DBE goals on federally funded projects before they are submitted to US DOT. As a result, NJ DOT's DBE goals are met by a largely race-neutral program. In fact, 15% of NJ DOT's total goal of about 16% is achieved by using a race-neutral "small business enterprise" program. Thus the 2003 consent decree has created a "win-win-win-win" situation: a fundamental constitutional right to equal protection has been vindicated, our client has once again gotten significant state contracting opportunities, minority and woman owned firms have been able to compete on a level playing field, and the state has benefitted from lower costs because subcontractors and prime contractors now compete on price and quality, not on meeting race- and gender-conscious goals.

There has been extensive fact discovery and expert discovery. The case should be ready for dispositive motions by the summer of 2008.

Atlantic Legal Foundation's participation in this case is in the public interest because the issue of racial, ethnic and gender preferences in public employment and awarding of public contracts, remains a divisive issue. Preferences affect the efficiency of public services, and can exacerbate societal tensions.

### **Other Litigation**

*Hoffman v. American Express Travel Related Services Company, Inc.* (California Supreme Court) (*Amicus* letter)

In the Fall of 2007, Atlantic Legal was asked by American Express Company to file an "*amicus* letter" in support of its petition for review of a decision of the California Court of Appeal that held that American Express waived its contractual right to arbitration as a result of inaccurate statements in connection with an aborted class settlement. The Federal Arbitration Act, 9 U.S.C. §§1-16, favors enforcement of agreements to arbitrate and waiver of the right to arbitrate is disfavored.

We urged the California Supreme Court to review the case because the Court of Appeal's decision has potentially broad implications for the enforceability of arbitration clauses and that it creates incentives for persons who have entered into contracts with compulsory arbitration clauses to bring suit in California and to claim that they were misled by the defendant, even if the alleged misrepresentation is unrelated to arbitration itself, in order to avoid arbitration. The United States Supreme Court repeatedly has held that a party may avoid its contractual duty to arbitrate only if it has a recognized defense to enforcement of a contract, and the conduct at issue must be a defense to the enforceability of the arbitration clause itself. We further argued that a claim that the other party has waived the right to arbitrate should be upheld only when the party demanding arbitration acts inconsistently with the arbitration right, as the Court of Appeal itself acknowledged. However, the Court of Appeal based its holding that Amex had waived its right to arbitrate on conduct that had no relationship to the arbitration clause itself, because it found that perceived Amex's "misuse of the settlement process" to be reprehensible.

Amex's petition for review was denied.

Atlantic Legal's participation in this case was in the public interest because of the strong federal policy promoting arbitration as a more efficient way of resolving commercial disputes.

**Internship Program**

In the summer, autumn and winter of 2007, Atlantic Legal expanded its tradition of hosting academic interns from many of America's major universities and colleges as well as foreign lawyers and law students. Five summer interns, carefully selected from among numerous outstanding applicants, helped Atlantic Legal to accomplish its mission in an economical and mutually beneficial manner.

In addition to doing extensive research on current cases, Atlantic Legal's interns engaged in reading and discussion seminars concerning economic liberty, sound science, school choice, and individual rights. Atlantic Legal believes that educating students about limited, responsible and effective government, free enterprise, individual liberty, and sound science is fundamental to the survival of a free society.

Atlantic Legal's internship program serves the public interest because it gives law students, pre-law students and recent graduates exposure to public interest law and to public law and policy issues that they do not ordinarily get working for private law firms or other private employers.

ATLANTIC LEGAL FOUNDATION

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